

BOARD OF SUPERVISORS
COUNTY OF YORK
YORKTOWN, VIRGINIA

Ordinance

At a regular meeting of the York County Board of Supervisors held in the Board Room, York Hall, Yorktown, Virginia, on the 15th day of January, 2002:

<u>Present</u>	<u>Vote</u>
Donald E. Wiggins, Chairman	Yea
Walter C. Zaremba, Vice Chairman	Yea
Sheila S. Noll	Yea
James S. Burgett	Yea
Thomas G. Shepperd, Jr.	Yea

On motion of Mrs. Noll, which carried 5:0, the following ordinance was adopted:

AN ORDINANCE AMENDING SECTIONS 21-42 AND 21-44 OF THE
YORK COUNTY CODE, RELATING TO REAL ESTATE TAX EX-
EMPTION FOR ELDERLY AND DISABLED PERSONS

WHEREAS, eligible persons in York County who are over sixty-five years of age or permanently and totally disabled are now at least partially exempt from the payment of real estate taxes on their home by Section 58.1-3211, Code of Virginia; and

WHEREAS, it is the purpose of the Board to take advantage of the liberalized provisions effected by amendments to the Code of Virginia in order to increase the benefit to eligible citizens of the County, and to make certain technical amendments to the County Code provisions relating to this exemption program;

NOW, THEREFORE, BE IT RESOLVED by the York County Board of Supervisors this 15th day of January, 2002, that effective as of January 1, 2002, Sections 21-42 and 21-44, of the York County Code, be, and they are hereby amended to read and provide as follows:

Sec. 21-42. Authorized; maximum amount.

Tax exemption is provided for the dwelling of qualified property owners who are not less than sixty-five (65) years of age or who are permanently and totally disabled and who are otherwise eligible according to the provisions of this article. Persons qualifying for exemption are deemed to be bearing an extraordinary tax burden on the property described in this article, in relation to their income and financial worth. Persons qualifying for and claiming exemption under this article shall be exempt from the amount of

taxes assessed against such property, in an amount not to exceed six hundred dollars (\$600.00), as determined by the following chart:

<i>Total Combined Income as determined Pursuant to section 21-44</i>		<i>Amount of Exemption</i>
1 Eligible Owner	2 or more Eligible Owners	
Less than \$17,850.00	Less than \$20,400.00	An amount not to exceed \$600.00
\$17,850.00 to \$23,000.00	\$20,400.00 to \$26,525.00	An amount not to exceed \$420.00
\$23,200.00 to \$28,550.00	\$26,525.00 to \$32,650.00	An amount not to exceed \$300.00

Sec. 21-44. General prerequisites to grant.

Exemption shall be granted to eligible persons subject to the following requirements:

- (a) A dwelling jointly held by a husband and wife may qualify if either spouse is sixty-five (65) or over or who is permanently and totally disabled.
- (b) The dwelling is occupied as the sole residence of the person or person(s) claiming exemption; provided, however, that the residence of persons, who are otherwise qualified for tax exemption under this article, for extended periods of time in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care shall not be construed to mean that the real estate for which exemption is sought has ceased to be the sole dwelling of such persons during extended periods of other residence, unless such real estate is used by or leased to others for consideration.
- (c) The eligible person(s) occupying such dwelling and owning title thereto is/are not less than sixty-five (65) years of age on December thirty-first of the year immediately preceding the taxable year or is/are determined to be totally and permanently disabled not later than December thirty-first of the year immediately preceding the taxable year.
- (d) The total combined income during the immediately preceding calendar year, from all sources, of the owner of the dwelling living therein and the owner's rela-

tives living in the dwelling does not exceed twenty-eight thousand five hundred and fifty dollars (\$28,550.00) for households with one eligible owner or thirty-two thousand six hundred and fifty dollars (\$32,650.00) for households with two or more eligible owners; provided, however, that the first sixty-five hundred dollars (\$6,500.00) of each relative, other than spouse, of the owner who is living in the dwelling, and the first seventy-five hundred dollars (\$7,500.00), or any portion thereof, of any income received by an owner who is permanently disabled shall not be included in such total.

- (e) The net combined financial worth, including equitable interests, as of December thirty-first of the immediately preceding calendar year, of the owners, and of the spouse of any owner, excluding the value of the dwelling and the land, not exceeding one (1) acre, upon which it is situated, does not exceed one hundred thousand dollars (\$100,000.00). The value of furnishings, such as furniture, household appliances and other items typically used in a home, shall also be excluded from the net combined financial worth of such owner.

A Copy Teste:

Mary E. Simmons
Deputy Clerk